--- Series “C” - 20 Cigarettes - “Macdonald Tobacco” - 1935-39 ---

The first listed “Macdonald Tobacco” example of the *perforated* Series “C” twenty cigarettes stamp comes from May 1937. The hidden letters “A-D” indicate that the die was approved for BABN in early 1935. In Montreal, and its environs, a 2% municipal sales tax had been enforced since 1935 on all items selling in excess of 10¢ (with any fraction of a tax-cent counting as a whole cent). Under the 1939 Budget the pre-war *Montreal* twenty-four cigarette 25¢ package was decreased to twenty-two cigarettes.

★**RC-385** - 20 cigarettes, perf 11, mimeographed **1-10-D / 5-37** by “Macdonald Tobacco” in May 1937

★**RC-386** - 20 cigarettes, imperf, mimeographed **1-10-D / 7-39** by “Macdonald Tobacco” in July 1939

--- the mimeographed cancellation reads vertically down - 5 copies to date ---

[★RC-385]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1935	---	---	---	---	---	---	---	---	---	---	---	---
1936	---	---	---	---	---	---	---	---	---	---	---	---
1937	---	---	---	---	**5-37**	---	---	---	---	---	---	---
1938	---	---	---	---	---	---	---	---	---	---	---	---
1939	---	---	---	---	---	---	---	---	---	---	---	---
1940	---	---	---	---	**5-40**	---	---	---	---	---	---	---
1941	---	**2-41**	---	**4-41**	---	---	---	---	---	---	---	---
1942	---	---	---	---	**5-42**	---	---	---	---	---	---	---

--- the mimeographed cancellation reads vertically down - 15 copies to date ---

[★RC-386]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1939	---	---	---	---	---	---	**7-39**	**8-39**	---	---	---	---
1940	---	---	---	---	---	**6-40**	**7-40**	**8-40**	---	---	**11-40**	**12-40**
1941	**1-41**	---	---	---	**5-41**	**6-41**	---	---	**9-41**	---	---	**12-41**
1942	---	---	**3-42**	**4-42**	**5-42**	---	---	---	---	---	---	---

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It appears that the *small format* twenty cigarette stamps were used on *premium brand* cigarettes by “Macdonald Tobacco” since its appearance in 1935-39 is infrequent. This *perforated* stamp was generally hand-attached to imported cigarettes. The imperforate *tall format* twenty cigarette stamp was in steady use by “Macdonald Tobacco” at this time.

--- 20 Cigarettes - the “Macdonald Tobacco” mimeographed surcharges for the Budget of June 1942 ---

When the Budget of June 23rd 1942, under the “Special War Measures Act”, imposed an excise tax of 1¢ per five cigarettes or fraction thereof, “Macdonald Tobacco” mimeographed their *on-hand* sheets of twenty cigarette *perforated* stamp in a two-lined 1-10-D / 4¢ reading *vertically up* as **RC-524**, and on the *imperforate* stamp reading *vertically down* as **RC-523**.

★**RC-523** - 20 cigarettes, imperf, mimeographed 1-10-D / 4¢ - reading *vertically down*

★**RC-524** - 20 cigarettes, perf 11, mimeographed 1-10-D / 4¢ - reading *vertically up*

These surcharges occur reading *up* and *down*, may possibly represent sheets purchased at pre-Budget and post-Budget excise tax rates, or this orientation may occur purely by chance.

The collection ***does not contain*** a copy of the Lee Brandom *perforated* stamp with the mimeograph reading *vertically down*. **WANTED!**

--- 20 Cigarettes - the BABN surcharge for the 1942 Budget ---

For general distribution under the Budget of June 1942, BABN surcharged the *imperforate* twenty cigarettes stamp with their Gothic 6 and 3 mm. three-line **4C. / EXCISE / TAX** as **RC-635**. The *perforated* version (which I have not found used by Macdonald Tobacco) is listed **RC-636**. “Macdonald Tobacco” commonly used the *perforated* stamps on imports, especially at twenty-two cigarettes. Since the company ceased code dating production in July 1942, the collection’s lack of a *perforated* code-dated copy is not surprising.

★**RC-636** - **4C. / EXCISE / TAX** on 20 cigarettes, perf 11 - the BABN surcharge for the June 1942 Budget

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--- 20 Cigarettes - the BABN surcharge for the 1942 Budget - used by Macdonald Tobacco ---

For general distribution under the Budget of June 1942, BABN surcharged the *imperforate* twenty cigarettes stamp with their Gothic 6 and 3 mm. three-line **4C. / EXCISE / TAX** as **RC-635**.

★**RC-635 - 4C. / EXCISE / TAX** on 20 cigarettes, imperf, mimeographed **1-10-D / 6-42** by "Macdonald Tobacco" in June 1942

[★RC-635]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1942	---	---	---	---	---	6-42	7-42	---	---	---	---	

[Chris Ryan - Revenue Newsletter # 13 - August 1996]

"As of December 11th 1942, any variation in price, size or labelling of any tobacco product, as well as the introduction of any new brands required the written permission of the Tobacco Administrator of the Wartime Prices and Trade Board".

"As of May 1st 1943, packages of manufactured tobacco less than 1/11th pound were outlawed, and cigarettes were thereafter limited to packages of 18, 20, 22, 25, 40 and 50 cigarettes. Exceptions were permitted only as authorized in writing by the Tobacco Administrator".

Macdonald Tobacco ceased code dating their production in July 1942, and thus no further date listings are possible until the 1961 era, when they began their alpha-numeric codes.

--- 20 Cigarettes - the “Macdonald Tobacco” re-surcharge of RC-635 for the March 1943 Budget ---

“Macdonald Tobacco” undoubtedly used the 1942 BABN surcharged stamp since when the Budget of March 3rd 1943 doubled the excise tax they re-surcharged sheets of **RC-635** in dark blue ink with a 5 mm. Gothic **8c.** above a pair of horizontal ***unequal*** length killer bars (4 mm. and 8 mm.) as the company provisional **RC-705**.

★**RC-705 - 8c.** on **4c. / EXCISE / TAX**, imperf, the “Macdonald Tobacco” ***unequal bar*** dark blue re-surcharge of **RC-635** for the March 3rd 1943 Budget

Lee Brandom *does not* list a version of the above company re-surcharge using the two ***equal*** length blue bars. I feel that the ***equal*** bar company re-surcharges were made on sheets obtained from Ottawa post-Budget, and that the Macdonald ***unequal*** bar re-surcharge would have occurred on sheets *in stock* when the Budget was tabled (and thus added *excise tax payable*).

Once “Macdonald Tobacco” had cleared their vault, by re-surcharging the 1942 BABN surcharged stamps, they began to use the regular BABN 1943 surcharged stamps. The method of collecting *excise* had changed in 1943, and the company now paid for stamps, requisitioned during the previous month, by the end of the following month. Stamps were no longer purchased *up-front* by the company, and were now supplied *on-demand* by Ottawa. As a consequence since there was no longer any reason to prepare *company* surcharges and re-surcharges, except as a temporary measure, and Ottawa now returned any obsolete pre-Budget stock to BABN for re-surcharging, rather than supplying them, at a discount, to the companies for re-surcharging.

Undoubtedly Macdonald Tobacco used **RC-744** - the 1943 BABN dark blue Gothic *re-surcharge* of twenty cigarettes and also used **RC-770** - the 1943 BABN general distribution Gothic surcharge on twenty cigarettes - but as Macdonald’s post-1942 usage is not date coded this cannot be determined off package.

File path is [c:\ MS - STAMPS \ RC_STAMPS \ 1935 - Series C \ 20 cigarettes \ 1-10D - 1935-43],
In MS Word 2007 for Windows 7,
Formatted for a HP CP 1525 Laser Jet,
December 23rd 2013, JBH